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EXTRAORDINARY

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PART II
GOVERNMENT OF PUNJAB
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 17th August, 2016

No. 27-Leg./2016.-The following Ordinance of the Governor of Punjab, promulgated under clause (1) of article 213 of the Constitution of India on the 12th day of August, 2016, is hereby published for general information:-

**THE PUNJAB VALUE ADDED TAX (AMENDMENT)
ORDINANCE, 2016**

(Punjab Ordinance No. 5 of 2016)

Promulgated by the Governor of Punjab in the Sixty-seventh Year of the Republic of India.

AN
ORDINANCE

further to amend the Punjab Value Added Tax Act, 2005.

Whereas, the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

1. (1) This Ordinance may be called the Punjab Value Added Tax (Amendment) Ordinance, 2016. Short title and commencement.

(2) *It shall come into force on and with effect from the date of its publication in the Official Gazette.*

2. In the Punjab Value Added Tax Act, 2005, in section 68, in sub-section (7), for the words "shall not be stayed", the words and signs "may be stayed, for the reasons to be recorded in writing after hearing the State," shall be substituted. Amendment in section 68 of Punjab Act 8 of 2005.

PROF. KAPTAN SINGH SOLANKI,
Governor of Punjab.

Chandigarh
The 12th August, 2016

VIVEK PURI,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.